

EXHIBIT D

Bangerter, Lund & ASSOCIATES

Certified Public Accountants

March 14, 2017

Fabian VanCott
215 South State Street, Suite 1200
Salt Lake City, Utah 84111

RE: *Arma Yates, LLC v. Arma Care Center, LLC* Civil Action No. 1:15-cv-7171

Dear Mr. McMeyer:

This letter acknowledges receipt of the above-referenced subpoena for documents, information or objects pertaining to Esther Johnson Trust, "EJFP Entities", EJFP III, LLC, EJFP IV, LLC, Esther Johnson Family Partners Ltd, the Principals – Jon Robertson and Shauna R. Robertson and the "RPM" Robertson Properties Midwest LLC. The services provided by Bangerter, Lund & Associates, Inc., include tax return preparation.

As a tax preparer, Bangerter, Lund & Associates, Inc., is prohibited by law from providing anyone other than the taxpayer or the taxpayer's agent with tax returns, tax return-related documents, or information which is either contained in those returns or provided to them for the purpose of preparing them, absent a court order or written consent of the taxpayer. (26 U.S.C.A. §§ 6103; 6713; 7216; Treas. Regs. § 301.7216 Cal. Busn. & Prof. Code § 17530.5). These code sections carry criminal penalties for the violation of this prohibition. A civil subpoena or letter of request is insufficient to require disclosure of this privileged information. (Treas. Regs. § 301.7216-2.)

Our firm intends to cooperate, but our firm is unable to produce any tax-related documents without the consent of the taxpayer and that consent has not been secured. Thus, our firm will not be producing the requested documents, absent the taxpayer's written consent or a court order.

Thank you for your cooperation and understanding.

Sincerely,



John Bangerter

Bangerter, Lund & Associates, Inc.

cc: Jon Robertson